

### REMARKS

This is in response to the Office Action dated October 9, 2007 in which claims 1-29 were rejected under §101 as being directed to non-statutory subject matter, and claim 23 was rejected under §112, second paragraph, as being indefinite.

Applicants respectfully request reconsideration and allowance of all pending claims in view of the above-amendments and the following remarks.

#### I. TELEPHONE INTERVIEW

Applicants' Attorney would like to thank the Examiner for the courtesies extended during telephone interviews held on December 10, 2007 and December 13, 2007. Applicants' Attorney proposed various amendments to the claims to address the §101 rejections and the Examiner offered comments and suggestions in return. The above-amendments are believed to be consistent with the proposals discussed.

While no specific agreement was reached, the Examiner indicated that these amendments should be helpful, pending further review by the Group Art Unit.

#### II. CLAIM REJECTIONS UNDER §101

Claims 1-29 were rejected under §101 as being directed to non-statutory subject matter.

Independent claim 1 is amended to include, "transmitting the coded data to a transmission channel", which provides a practical application. Similarly, claim 25 is amended to include, "receiving the coded data from a transmission channel."

Claims 24 and 28-29 are cancelled without prejudice. Applicants reserve the right to file these claims in one or more continuation applications and expressly traverse the rejection.

#### III. CLAIM REJECTIONS UNDER §112

Claim 23 is amended as suggested in the Office Action to replace "turbocoding" with "turbo coding".

Therefore, Applicants respectfully request that the rejection of claim 23 be withdrawn.

All claims are now believed to be in condition for allowance.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

Respectfully submitted,

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